

# **EXHIBIT BB**

EXHIBIT

35

SLP 9/28/05

December 16, 2002

Hynix Semiconductor, Inc.  
 (f/k/a Hyundai Electronics Industries Co., Ltd.)  
 San 136-1 Ami-ri, Bubal-eub, Ichon-si  
 Kyoungki-do, 467-701  
 Korea

ATTN: Hyung-ryang Chung, Senior VP, CFO

Dear Mr. Chung:

This is to advise you that the U.S. Government and the Korean National Tax Authority (hereinafter "NTA") have reached a mutual agreement wherein the Korean NTA will refund taxes previously withheld by Hyundai Electronics (n/k/a Hynix) on royalties paid to GetronicsWang Co., LLC (f/k/a Wang Laboratories, Inc.) pursuant to our SIMMs License Agreement (see attached). The Korean NTA has further agreed that future royalty payments made under our SIMMs License Agreement are exempt from tax in Korea pursuant to the U.S./Korea Income Tax Treaty and are, therefore, not subject to Korean withholding tax.

We have been informed by U.S. Government officials who have been discussing this issue with Korean NTA officials, that a refund in the amount of US\$129,643 of the Korean tax withheld by Hyundai Electronics will be forwarded to your company in the near future. We respectfully request that these tax refunds (along with any interest payments made thereon, if any) be forwarded to Getronics Wang Co., LLC, as soon as they are received.

We also request that no Korean tax be withheld on future royalty payments made under the SIMMs License Agreement.

Please do not hesitate to contact me at (978) 625-6212 if you have any questions or concerns.

Thank you for your assistance in this matter.

Very truly yours,

GETRONICS WANG CO., LLC



Anthony P. Paolillo,  
 Director of Taxes



Getronics

290 Concord Road

Billerica, MA 01821-4130

USA

Telephone: 978-625-5000

Fax: 978-625-4520

www.getronics.com

\* TL INTEL NSC  
 WANG 4개 업체: 42%

HYN 000069

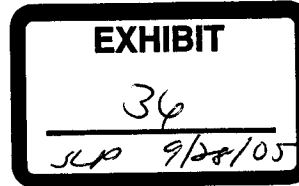
FedEx

808416426130

**Getronics**

December 16, 2002

LG Electronics, Inc.  
(f/k/a LG Semicon Co., LTD  
LG Twin Towers  
20, Yoido-dong  
Youngdungpo-gu  
Seoul, Korea 150-721



Getronics

290 Concord Road

Billerica, MA 01821-4130

USA

Telephone: 978-625-5000

Fax: 978-625-4520

www.getronics.com

ATTN: Mr. John Koo, Vice Chairman & CEO

Dear Mr. Koo:

This is to advise you that the U.S. Government and the Korean National Tax Authority (hereinafter "NTA") have reached a mutual agreement wherein the Korean NTA will refund taxes previously withheld by LG Semicon Co., LTD (f/k/a Goldstar Electron Co., LTD) on royalties paid to Getronics Wang Co., LLC (f/k/a Wang Laboratories, Inc.) pursuant to our SIMMs License Agreement (see attached). The Korean NTA has further agreed that future royalty payments made under our SIMMs License Agreement are exempt from tax in Korea pursuant to the U.S./Korea Income Tax Treaty and are, therefore, not subject to Korean withholding tax.

We have been informed by U.S. Government officials who have been discussing this issue with Korean NTA officials, that a refund in the amount of US\$723,457 of the Korean tax withheld by LG Semicon Co., LTD will be forwarded to your company in the near future. We respectfully request that these tax refunds (along with any interest payments made thereon, if any) be forwarded to Getronics Wang Co., LLC, as soon as they are received.

We also request that no Korean tax be withheld on future royalty payments made under the SIMMs License Agreement.

Please do not hesitate to contact me at (978) 625-6212 if you have any questions or concerns.

Thank you for your assistance in this matter.

Very truly yours,

GETRONICS WANG CO., LLC

A handwritten signature in black ink, appearing to read "Anthony P. Paolillo".

Anthony P. Paolillo  
Director of Taxes

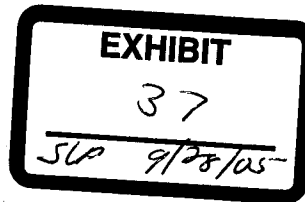
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FedEx 808416426129

**Getronics**

December 16, 2002

Samsung Electronics Co., Ltd.  
Samsung Main Building, 250, 2-ka  
Taepyeong-Ro, Chung-Ku  
Seoul 100-742  
Korea



Getronics

290 Concord Road

Billerica, MA 01821-4130

USA

Telephone: 978-625-5000

Fax: 978-625-4520

www.getronics.com

ATTN: Doh-Seok Choi, President and Chief Financial Officer

Dear Mr. Choi:

This is to advise you that the U.S. Government and the Korean National Tax Authority (hereinafter "NTA") have reached a mutual agreement wherein the Korean NTA will refund taxes previously withheld by Samsung Electronics on royalties paid to GetronicsWang Co., LLC (f/k/a Wang Laboratories, Inc.) pursuant to our SIMMs License Agreement (see attached). The Korean NTA has further agreed that future royalty payments made under our SIMMs License Agreement are exempt from tax in Korea pursuant to the U.S./Korea Income Tax Treaty and are, therefore, not subject to Korean withholding tax.

We have been informed by U.S. Government officials who have been discussing this issue with Korean NTA officials, that a refund in the amount of US\$1,000,792 of the Korean tax withheld by Samsung Electronics will be forwarded to your company in the near future. We respectfully request that these tax refunds (along with any interest payments made thereon, if any) be forwarded to Getronics Wang Co., LLC, as soon as they are received.

We also request that no Korean tax be withheld on future royalty payments made under the SIMMs License Agreement.

Please do not hesitate to contact me at (978) 625-6212 if you have any questions or concerns.

Thank you for your assistance in this matter.

Very truly yours,

GETRONICS WANG CO., LLC

A handwritten signature in black ink, appearing to read "Anthony P. Paolillo".

Anthony P. Paolillo,  
Director of Taxes

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